

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND
NORTHERN DIVISION

UNITED STATES OF AMERICA)
)
 Plaintiff,)
)
)
 v.) Civil No. L-01-4198
)
)
LLOYD DARLAND, et al.)
)
)
 Defendants.)

UNITED STATES' RESPONSE TO ORDER ENTERED ON MARCH 26, 2003

In the memorandum entered on March 26, 2003, the Court questioned whether David Schoettinger in his declaration in support of the United States' Motion for Summary Judgment against Lloyd Darland, considered the payments and credits on the Certificate of Assessments and Payments for defendant Lloyd Darland's 1986 tax year in arriving at his total liability for that year and indicated that Mr. Schoettinger did not explain how he arrived at the total amounts due for each year in the declaration. Accordingly, in the order accompanying the memorandum, the Court ordered the United States to submit a statement explaining whether Lloyd Darland's total tax liability for 1986 takes into account the payments and credits reflected in the Certificates and Payments for 1986; and a worksheet or other document detailing total tax liabilities for 1986, 1987 and 1988.

In response to this order, the United States submits as Exhibit A, attached, the Supplemental Declaration of David Schoettinger (the Supplemental Declaration). In the first column in paragraph 5 of the Supplemental Declaration, Mr. Schoettinger shows in detail how he arrived at the final liability of Lloyd Darland as of April 10, 2002. He includes in the computation, the payments shown on the Certificate of Assessments and Payments for 1986 and the amounts of late payment penalty and accrued interest that were added to the assessed amounts to reach the final amount due for each year.

In order to provide a more accurate determination of Lloyd Darland's current liability for the judgment, in the second column in paragraph 5, Mr. Schoettinger shows Lloyd Darland's liability for each year as of April 11, 2003, reflecting the additional payments applied to his 1986 and 1987 liabilities and the additional accruals of interest for all years to that date.

(s) _____
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CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that copies of the foregoing United States' Motion for Summary Judgment and supporting Memorandum have this seventh day of April, 2003, been placed in the United States mail, postage prepaid, and properly served upon:

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